

AGN. NO. _____

MOTION BY SUPERVISOR MICHAEL D. ANTONOVICH

APRIL 26, 2011

LANCASTER CEMETERY DISTRICT

In compliance with Government Code Section 26909, the Lancaster Cemetery District ("District") contracts with a Certified Public Accountant to perform an annual audit of the District's accounts and records at an approximate annual cost of \$6,000. The District may, pursuant to Government Code section 26909(b), replace the annual audit with a biennial audit, covering a two year period, performed in accordance with professional standards as determined by the County Auditor-Controller, with the unanimous request of its governing board, and unanimous approval of the Board of Supervisors.

The District's governing board has unanimously requested that the audit be biennial rather than annual, in order to conserve on administrative and accounting costs. The annual audits have found no discrepancies of significance. The District has four paid employees and four trustees and has experienced decreased revenue over

- MORE -

MOTION

MOLINA _____

RIDLEY-THOMAS _____

YAROSLAVSKY _____

KNABE _____

ANTONOVICH _____

the past few years due to a reduction in interments and an increase in cremations, which do not result in significant revenue to the District. With biennial audits, the District will have increased funds available to obtain additional cremation niches, providing affordable service to the residents of the Antelope Valley.

I, THEREFORE, MOVE that the Board of Supervisors determine that the Lancaster Cemetery District's annual audit may be replaced with a biennial audit, covering a two year period, to be performed in accordance with professional standards, as determined by the County Auditor-Controller.

#

MDA:lgh
s:\motions\Lancaster Cemetery District